



General Assembly

January Session, 2009

Raised Bill No. 1062

LCO No. 4027

* SB01062VA_FIN030809 *

Referred to Committee on Select Committee on Veterans' Affairs

Introduced by:
(VA)

***AN ACT CONCERNING THE PROCESS OF ACCEPTANCE OF
CLAIMS FOR THE VETERANS' PROPERTY TAX EXEMPTION.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-93 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2009, and*
3 *applicable to assessment years commencing on or after October 1, 2009*):

4 Any person who claims an exemption from taxation under the
5 provisions of section 12-81 or 12-82 by reason of service in the Army,
6 Navy, Marine Corps, Coast Guard or Air Force of the United States
7 shall give notice to the town clerk of the town in which he resides that
8 he is entitled to such exemption. Any person who has performed such
9 service may establish his right to such exemption by (1) exhibiting to
10 the town clerk an honorable discharge, or a certified copy thereof, from
11 such service or, in the absence of such discharge or copy, by appearing
12 before the assessors for an examination under oath, supported by two
13 affidavits of disinterested persons, showing that the claimant so served
14 and received an honorable discharge or is serving or, if he is unable to
15 appear by reason of such service, he may establish such right, until
16 such time as he appears personally and exhibits his discharge or copy,

17 by forwarding to the town clerk annually a written statement, signed
 18 by the commanding officer of his unit, ship or station or by some other
 19 appropriate officer, or where such claimant is currently serving in an
 20 active theater of war or hostilities, by the presentation of a notarized
 21 statement of a parent, guardian, spouse or legal representative of such
 22 claimant, stating that he is personally serving and is unable to appear
 23 in person by reason of such service, which statement shall be received
 24 before the assessment day of the town wherein the exemption is
 25 claimed, or (2) if the claimant is seventy years of age or older,
 26 appearing before the assessors for an examination under oath,
 27 supported by an affidavit of the claimant stating that such claimant
 28 received an honorable discharge and that such discharge or copy was
 29 destroyed by fire or other natural disaster. The assessors shall report to
 30 the town clerk all claims so established. Any person claiming
 31 exemption by reason of the service of a relative as a soldier, sailor,
 32 marine or member of the Coast Guard or Air Force may establish his
 33 right thereto by at least two affidavits of disinterested persons showing
 34 the service of such relative, his honorable discharge or death in service,
 35 and the relationship of the claimant to him; and the assessors may
 36 further require such person to be examined by them under oath
 37 concerning such facts. The town clerk of the town where the honorable
 38 discharge or certified copy thereof and each affidavit is originally
 39 presented for record shall record such discharge or certified copy or
 40 affidavits thereof in full and shall list the names of such claimants and
 41 such service shall be performed by the town clerk without
 42 remuneration therefor. Thereafter if any person entitled to such
 43 exemption changes his legal residence, the town clerk in the town of
 44 former residence and in which such honorable discharge or certified
 45 copy thereof or any such affidavit in respect to such person was
 46 originally presented for record shall, upon request and payment of a
 47 fee by such person to said town of former residence in an amount
 48 determined by the town treasurer as necessary to cover the cost of such
 49 procedure, prepare and mail to the town in which such person resides,
 50 a copy of the record of such discharge or certified copy thereof or
 51 affidavits, or he may establish his right to such exemption in the town

52 in which he resides by exhibiting to the town clerk thereof the original
 53 discharge or a certified copy thereof or such affidavits. Said clerk shall
 54 take therefrom sufficient data to satisfy the exemption requirements of
 55 the general statutes and shall record the same and shall note the town
 56 where the original complete recording of discharge papers was made.
 57 No board of assessors or board of assessment appeals or other official
 58 shall allow any such claim for exemption unless evidence as herein
 59 specified has been filed in the office of the town clerk, provided, if any
 60 claim for exemption has been allowed by any board of assessors or
 61 board of assessment appeals prior to July 1, 1923, the provisions of this
 62 section shall not apply to such claim. Each claim granted prior to July
 63 1, 1923, shall be recorded with those presented subsequent thereto, and
 64 a list of such names, alphabetically arranged, shall be furnished the
 65 assessors by the town clerk.

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| This act shall take effect as follows and shall amend the following sections: | | |
| Section 1 | <i>October 1, 2009, and applicable to assessment years commencing on or after October 1, 2009</i> | 12-93 |

VA

Joint Favorable C/R

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